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Administrative Bulletin 26-23

101 CMR 512.00: *Nursing Facility User Fees*

Effective October 1, 2026

Nursing Facility User Fee Reporting and Assessment Payments

The Executive Office of Health and Human Services (EOHHS) is issuing this administrative bulletin pursuant to [101 CMR 512.00: *Nursing Facility User Fees*](#) to provide updates related to reporting of patient days, submission of the use fee filing form, and sanctions for audit noncompliance.

Reporting of Patient Days for Senior Care Options, One Care, and the Program of All-inclusive Care for the Elderly

Under [101 CMR 512.00](#), the nursing facility user fee is assessed for each non-Medicare patient day. Facilities must therefore report to EOHHS, using the user fee filing form, the number of non-Medicare patient days in each quarter. To determine whether patient days for members enrolled in Senior Care Options (SCO), One Care, or the Program of All-inclusive Care for the Elderly (PACE) are non-Medicare patient days subject to the user fee or, alternatively, are considered Medicare patient days exempt from the user fee, nursing facilities must first identify whether the patient day is a skilled or nonskilled day.

A skilled day is a patient day for nursing facility services provided to a SCO, One Care, or PACE member for which Medicare would be the primary payer if the member received such services through Original Medicare or a Medicare Advantage plan instead of through the member's SCO, One Care, or PACE plan.

A nonskilled day is a patient day for nursing facility services provided to a SCO, One Care, or PACE member for which Medicare would **not** be the primary payer if the

member received the services through Original Medicare or a Medicare Advantage plan instead of through the member's SCO, One Care, or PACE plan.

Only nonskilled days covered by a SCO, One Care, or PACE plan are considered non-Medicare patient days subject to the nursing facility user fee.

Nursing facilities must report their patient days consistently with this guidance when completing their quarterly user fee filing forms and must maintain documentation sufficient to support the classification of such days.

For questions about how to report patient days on the quarterly user fee filing form, please contact userfee@umassmed.edu.

New Penalty for Noncompliance with User Fee Audits

Under [101 CMR 512.06: Reporting Requirements](#), EOHHS may request or inspect and copy nursing facility records for purposes of auditing a facility's calculation of its assessment. Facilities are responsible for maintaining records sufficient to support the information reported on their quarterly user fee assessment forms, including but not limited to patient days. Facilities must provide such records to EOHHS by the deadline specified in any notice of audit or request for records.

Pursuant to [101 CMR 512.06\(4\)\(b\)](#), if a nursing facility fails to produce records requested by EOHHS for purposes of auditing the facility's calculation of an assessment by the due date, EOHHS may impose a penalty of \$100 per day for up to 30 days. If the nursing facility does not produce the requested records within 30 days after the specified due date, EOHHS will establish a presumptive assessment amount for the applicable audit period based on available data and will notify the nursing facility of the amount.

New Electronic Quarterly User Fee Assessment Form

Beginning with user fee filing forms due November 1, 2026 (for the assessment period of July 1, 2026 through September 30, 2026), EOHHS will no longer accept quarterly user fee filing forms submitted via email. Nursing facilities must submit their quarterly user fee filing forms using EOHHS's new [electronic quarterly user fee filing form](#).

To complete the form, a nursing facility must first enter the facility's provider ID and location. The facility must then verify the facility name and assessment period displayed on the form, provide the name and contact information (including email address and telephone number) of the person completing the form, and select the applicable filing quarter.

The form will automatically display the facility's user fee group classification and user fee rate. The facility must enter the number of Medicare and non-Medicare patient days by subcategory (e.g., MassHealth fee-for-service days, MassHealth SCO/nonskilled

days) for the applicable assessment period. The form will automatically calculate the applicable taxable and nontaxable patient days and the total user fee assessment due. The facility must review the Medicare and non-Medicare patient days, applicable user fee group and rate, and total assessment due before certifying and submitting the form. Upon successful submission of the form, the person who submitted it will receive a confirmation email at the email address they provided.

If a person is submitting electronic quarterly user fee filing forms on behalf of more than one nursing facility, they must complete and submit a separate form for each facility.

Nursing facilities may also use the form to correct previously submitted user fee data, provided that the resubmission is made no later than six months after the original due date for the applicable form. For example, for the calendar quarter ending March 31, the assessment and form are due May 1, so a corrected form may be submitted no later than November 1. See [Administrative Bulletin 24-20: Nursing Facility User Fee Form Resubmissions](#).

Each nursing facility is required to submit its quarterly user fee filing form and payment of the assessment in full in accordance with the due dates in [101 CMR 512.00.05\(3\)\(a\)](#). See [Administrative Bulletin 26-22](#) for penalties, interest, and late fees for noncompliance with the timely submission of the user fee filing form and assessment payments.

Questions about, or requests for help with, the user fee filing form should be directed to userfee@umassmed.edu.

Electronic Payment Option

Effective immediately, EOHHS is giving nursing facilities an additional method for submitting quarterly user fee assessment payments. In addition to the existing option of submitting payment by paper check through the United States Postal Service, nursing facilities may submit their quarterly user fee assessment payments by electronic transfer.

Nursing facilities may remit user fee payments electronically. To obtain the Commonwealth's current electronic payment instructions, including required banking and remittance information, contact userfee@umassmed.edu. Facilities must include the Invoice ID shown on their electronic user fee assessment form in the payment reference field. Facilities making a single payment for multiple facilities or quarters must contact userfee@umassmed.edu before initiating payment to obtain a special Invoice ID.

Electronic transfers are generally delivered to EOHHS within three business days. A nursing facility may confirm EOHHS's receipt of an electronic payment by emailing userfee@umassmed.edu.

Regardless of the payment method selected, each nursing facility remains responsible for ensuring that EOHHS receives the full amount of the quarterly user fee assessment in accordance with the deadlines and requirements of [101 CMR 512.00](#).